

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

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In re: :
 : Chapter 13
TRISTAN E INNISS :
 : Case No. 24-13576 (DJB)
Debtor. :
-----X

**THE CITY OF PHILADELPHIA’S
OBJECTION TO THE PROPOSED CHAPTER 13 PLAN**

TO THE HONORABLE DEREK J BAKER:

AND NOW, comes the City of Philadelphia, (the “City”), a creditor in the above-captioned case, by and through its Counsel, Pamela Elchert Thurmond, Senior Attorney, pursuant to Bankruptcy Code §§ 1308(a), 1322(a)(2), and L.B.R. 3015-4, to object to the proposed Chapter 13 Plan (the “Plan”), of the above-captioned debtor, (the “Debtor”). The City avers the following in support thereof:

1. On October 4, 2024, the Debtor filed a voluntary petition (the “Petition”) for Chapter 13 bankruptcy with this Court.
2. On March 28, 2025, the City filed a claim that included unliquidated, non-filed business tax returns for Business Income and Receipts Tax and Net Profit Tax for which the Debtor was obligated to file returns but has failed to do so. A true and correct copy of the claim is attached hereto as **Exhibit A**.
3. A portion of the unliquidated claim would be a priority claim pursuant to Section 507(a)(8) of the Bankruptcy Code.
4. As neither the Debtor nor another party in interest has objected to the Claim, it is deemed allowed. See 11 U.S.C. § 502(a).

5. As of March 31, 2025, the Debtor failed to file the following required tax returns with the City of Philadelphia:

Business Income and Receipts Tax return for the periods: 12/31/2021, 12/31/2022 & 12/31/2023

Net Profits Tax return for the periods: 12/31/2021, 12/31/2022 & 12/31/2023

6. The Plan should not be confirmed as the Debtor has failed to file all tax returns for all taxable periods during the four (4) year period ending on the date the petition was filed. See 11 U.S.C. § 1308(a).

7. A proposed plan must “provide for the full payment . . . of all claims entitled to priority” unless the claim holder agrees otherwise. See 11 U.S.C. § 1322(a)(2).

8. The Plan should not be confirmed until all returns are filed and all the taxes that constitute priority tax claims under 11 U.S.C. § 507 are provided for in the plan. See 11 U.S.C. § 1322(a)(2).

WHEREFORE, the City respectfully requests that this Court DENY confirmation of the Plan.

Respectfully submitted,

THE CITY OF PHILADELPHIA

Dated: April 1, 2025

By: /s/ Pamela Elchert Thurmond
PAMELA ELCHERT THURMOND
Senior Attorney
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CERTIFICATE OF SERVICE

I, Pamela Elchert Thurmond, Senior Attorney, for the City of Philadelphia in the above-captioned matter, hereby certify that on or before April 1, 2025, a copy of the Objection to the Proposed Chapter 13 Plan was served on the following parties by Court-generated ECF notice, and/or I served a copy by first class mail, postage prepaid, as indicated below, to the following addresses:

Via ECF Filing:

Debtor's Counsel
BRAD J. SADEK
Sadek Law Offices, LLC
1500 JFK Boulevard –Suite 220
Philadelphia, PA 19102

Chapter 13 Trustee:

KENNETH E. WEST
Office of the Chapter 13 Standing Trustee
190 N. Independence Mall West –Suite 701
Philadelphia, PA 19106

Office of United States Trustee
Robert N.C. Nix Federal Building
900 Market Street –Suite 320
Philadelphia, PA 19107

Via USPS Mail Delivery:

Tristan E Inniss
2836 W. Albert Street
Philadelphia, PA 19132-3113

Respectfully submitted,

Date: April 1, 2025

By: /s/ Pamela Elchert Thurmond
PAMELA ELCHERT THURMOND
Senior Attorney
PA Attorney I.D. 202054